



The Gujarat Government Gazette

EXTRAORDINARY PUBLISHED BY AUTHORITY

Vol. LXV]

THURSDAY, JANUARY 25, 2024 / MAGHA 5, 1945

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 25th January, 2024

GUJARAT ELECTRICITY DUTY ACT, 1958.

No. GHN-11-ELD-102023-06-ED Cell :- WHEREAS, certain draft rules were published as required by sub-section (3) of section 12 of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958) at page 343-1 in the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 6th December, 2023, under the Government Notification, Finance Department No. GHN-97-ELD-102023-06-ED Cell dated the 6th December, 2023 inviting objection or suggestion from all persons likely to be affected thereby within a period of thirty days from the date of publication of the said notification in the *Official Gazette*;

AND WHEREAS, the suggestions and objections received with respect to the said notification have been duly considered by the Government;

NOW, THEREFORE, in exercise of the powers conferred by section 12 of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958), the Government of Gujarat hereby makes the following rules further to amend the Bombay Electricity Duty (Gujarat) Rules, 1986, namely: -

1. ***Short title and commencement*** - (1) These rules may be called the Bombay Electricity Duty (Gujarat) (Amendment) Rules, 2024.
(2) They shall come into force from the date of their publication in the *Official Gazette*.
2. In the Bombay Electricity Duty (Gujarat) Rules, 1986 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1) for the clause (b), the following clause shall be substituted, namely: -

“Commissioner of Electricity Duty” means the Chief Commissioner of State Tax, Gujarat State who shall administer the provisions of the Act and rules made thereunder.”

3. In the said rules, in rule 5, the following proviso shall be inserted, namely:-

“Provided that the State Tax Inspector shall be deemed to be qualified to be appointed as an Inspector under section 6.”

4. In the said rules, for the words “Collector of Electricity Duty” or “Collector of Electricity Duty, Gandhinagar” wherever they occur except in sub-rule (1) of rule 2, the words “Commissioner of Electricity Duty or an officer authorized by him in this behalf” shall be substituted.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Joint Secretary to Government.

